

**FAUQUIER COUNTY APPLICATION FOR TAXATION
ON THE BASIS OF A LAND USE ASSESSMENT**

A single application shall be filed for each line on the land book. More than one classification may be included on one application. APPLICATION WILL NOT BE APPROVED IF THERE ARE DELINQUENT TAXES ON THIS PARCEL.

DISTRICT _____

Owner(s) Name appearing on Land Book _____

Mailing Address _____

Day time phone _____

Office Use Only

Application No. _____ TaxYr. _____

Type Application: New _____ Split _____

Fee \$ _____ Taxes Verified _____

PIN _____

No. of Acres _____

Date application must be returned _____

QUALIFYING USES

I. Agricultural Use: (5 Acre. Minimum) No. of Acres _____

Is this real estate devoted to the bona fide production for sale of plants and animals useful to man or devoted to and meeting the requirements and qualification for payments with an agency of the federal government? YES _____ NO _____

1. What field crops are being produced to qualify this parcel of real estate under the agricultural standards.

Hay _____ Corn _____ Soybeans _____ Alfalfa _____ Other _____

2. How many of the following animals were on the real estate the previous years? How many months? _____

Cows _____ Horses _____ Sheep _____ Swine _____ Chickens _____ Turkeys _____ Other _____

II Horticulture Use: (5 Acre. Minimum) No. of Acres _____

Is this real estate devoted to the bona fide production for sale of fruits of all kinds, vegetables, nursery and floral products, or real estate devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government? YES _____ NO _____

III Forest Use (20 Acre. Minimum) No. of Acres _____

Is this real estate devoted to forest use, including the standing timber and trees thereon, devoted to the growth in such quantity and so spaced and maintained as to constitute a forest area? YES _____ NO _____

IV Open Space Use (25 Acre. Minimum) No. of Acres _____

Is this real estate in an Agricultural/Forestal District, have an Open Space Agreement or Easement? YES _____ NO _____

District Name: _____

AFFIDAVIT

I/we the undersigned certify that all land for which use taxation is requested meets all requirements of the uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, the Director of the Department of Conservation and Historic Resources, and the State Forester. I/we declare under penalties of law that this application and any attachments hereto have been examined by me and to the best of my knowledge are true and correct. I/we do hereby grant permission to the Soil Conservation Service to provide information on Land Capability Classes to the proper authorities for the purpose of administering the land use ordinance.

Signature of owner

Or corporation officer: _____ Title _____

Corporation name: _____

NOTE: Failure to obtain signatures of all parties owning an interest in this real estate constitutes a material misstatement of fact.

Signatures of all other parties owning an interest in this real estate.

INSTRUCTIONS

1. **GENERAL QUALIFICATIONS:** Land may be eligible for special valuation and assessment when it meets the following criteria:

AGRICULTURAL: When devoted to the bona fide production for sale of plants and animals useful to man under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government. If the land is leased, a five (5) year farming history affidavit is required. Requiring five (5) acres minimum in agricultural use.

HORTICULTURAL: When devoted to the bona fide production for sale of fruits of all kinds, including grapes, nuts and berries; vegetables; nursery and floral products under uniform standards prescribed by the Commissioner of Agriculture and Consumer Services, or when devoted to and meeting the requirements and qualifications for payments or other compensation pursuant to a soil conservation program under an agreement with an agency of the federal government. Requiring five (5) acres minimum in horticultural use.

FOREST: When devoted to tree growth in such quantity and so spaced and maintained as to constitute a forest area under standards prescribed by the State Forester. Qualification in this category requires either an executed forestry commitment or an approved professional forest plan. Requiring twenty (20) acres minimum in forest use.

OPEN SPACE: When so used as to be provided or preserved for park or recreational purposes, conservation of land or other natural resources, floodways, historic or scenic purposes, or assisting in the shaping of the character, direction, and timing of community development or for the public interest and consistent with the local land-use plan under uniform standards prescribed by the Director of the Department of Conservation and Historic Resources. Qualification for this category requires one of the following criteria (i) inclusion within an Agricultural and /or Forestal District or (ii) an executed Open Space Agreement with the Fauquier County Board of Supervisors that has been recorded in the Circuit Court of Fauquier or (iii) subject to a recorded long term easement held by the Fauquier County Board of Supervisors. Requiring twenty-five (25) acres minimum in open space use

2. **FILING DATE** Property owners must submit an application on the basis of a use assessment to the Commissioner of the Revenue by November 1 of the year preceding the tax year in which such taxation is sought. In any year in which a general reassessment is being made such application may be submitted until thirty days have elapsed after the notice of increase in assessment is mailed.
3. **PROOF OF QUALIFICATIONS** The applicant must furnish, upon request of the Commissioner of the Revenue, proof of all prerequisites to use valuation and assessment, such as proof of ownership, description, areas, uses, production and appropriate federal income tax documentation relating to the farming activities.

IMPORTANT

CHANGE IN USE, ACREAGE OR ZONING --- ROLL BACK TAXES

- (a) Whenever land which has qualified for assessment and taxation according to use has been converted to a non-qualifying use or rezoned to a more intensive use at the request of the owner or his agent, that land is subject to the roll-back tax as provided in section 58.1-3227.
- (b) In the event of a change in use, acreage, or zoning, the property owner must report such change to the local Commissioner of the Revenue, or other assessing officer, within sixty days of said change.

Return Application to:

Ross W. D'Urso, Commissioner of the Revenue
PO Box 149
Warrenton, VA 20188

Walk-in: County Court House 40, Culpeper St, Warrenton

Make Checks Payable to:
Treasurer, Fauquier County

§58.1-3238. Penalties – Any person failing to report properly any change in use of property for which an application for use value taxation had been filed shall be liable for all such taxes in such amount and at such times as if he had complied herewith and assessments had been properly made, and he shall be liable for such penalties and interest thereon as may be provided by ordinance. Any person making a material misstatement of fact in any such application shall be liable for all such taxes, in such amounts and at such times as if such property had been assessed on the basis of fair market value as applied to other real estate in the taxing jurisdiction, together with interest and penalties thereon. If such material misstatement was made with the intent to defraud the locality, he shall be further assessed with an additional penalty of 100% of such unpaid taxes.